Economic and Social Council

Distr.: General
29 December 2016

2017 session
Agenda item 2

Resolution adopted by the Economic and Social Council on 28 July 2016

[*on a proposal considered in plenary meeting (E/2017/L.1)*]

2017/1. Working arrangements for the 2017 session of the Economic and Social Council

The Economic and Social Council,

Recalling General Assembly resolutions 61/16 of 20 November 2006 and 68/1 of 20 September 2013 concerning the strengthening of the Economic and Social Council,

Reiterating that, as a principal organ of the United Nations, the Council is entitled to hold ad hoc meetings as and when needed, with full substantive support and conference services, to address urgent developments in the economic, social, environmental and related fields,

Noting that the arrangements set forth in the annex to General Assembly resolution 68/1 should not lead to an increase in the number of meeting days currently provided for the Council,

Acknowledging that, in scheduling its sessions, meetings and consultations, the Council should take into consideration meetings of other bodies dealing with economic, social and environmental issues to avoid unnecessary overlapping and overburdening of their agendas,

Recalling the adoption of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development[1] and the 2030 Agenda for Sustainable Development,[2]

Decides on the following working arrangements for the 2017 session of the Economic and Social Council, mindful that it may need to convene additional meetings as needed:

(*a*) Coordination and management meetings will be held from Wednesday, 26 April, to Friday, 28 April 2017; from Wednesday, 7 June, to Friday, 9 June 2017; on Thursday, 6 July 2017; and from Tuesday, 25 July, to Wednesday, 26 July 2017;

[1] General Assembly resolution 69/313, annex.

[2] General Assembly resolution 70/1.

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(*b*) The youth forum will be held on Monday, 30 January, and Tuesday, 31 January 2017;

(*c*) The operational activities for development segment will be held from Tuesday, 28 February, to Thursday, 2 March 2017;

(*d*) The partnership forum will be held on Wednesday, 5 April 2017;

(*e*) The integration segment will be held from Monday, 8 May, to Wednesday, 10 May 2017;

(*f*) The multi-stakeholder forum on science, technology and innovation for the Sustainable Development Goals will be held on Monday, 15 May, and Tuesday, 16 May 2017;

(*g*) The humanitarian affairs segment will be held in Geneva, from Wednesday, 21 June, to Friday, 23 June 2017;

(*h*) The high-level political forum on sustainable development, convened under the auspices of the Council, will be held from Monday, 10 July, to Friday, 14 July 2017, and the three-day ministerial meeting of the forum will be held from Monday, 17 July, to Wednesday, 19 July 2017;

(*i*) The high-level segment, including the three-day ministerial meeting of the high-level political forum on sustainable development, convened under the auspices of the Council, will be held from Monday, 17 July, to Thursday, 20 July 2017;

(*j*) The organizational session regarding the programme of work of the Council from July 2017 to July 2018 will be held on Thursday, 27 July 2017;

(*k*) The one-day special meeting of the Council on international cooperation in tax matters will be held on a date to be decided;

(*l*) The forum on financing for development follow-up will be held on a date to be decided.

1st plenary meeting
28 July 2016

Economic and Social Council

Distr.: General
29 December 2016

2017 session
Agenda item 18 (*h*)

Resolution adopted by the Economic and Social Council on 5 October 2016

[*on a proposal considered in plenary meeting (E/2017/L.5)*]

2017/2. Committee of Experts on International Cooperation in Tax Matters

The Economic and Social Council,

Recalling its resolutions 2004/69 of 11 November 2004 and 2014/12 of 13 June 2014,

Recalling also General Assembly resolutions 68/1 of 20 September 2013, 69/313 of 27 July 2015 and 70/1 of 25 September 2015,

Recognizing the call made in the Monterrey Consensus of the International Conference on Financing for Development for the strengthening of international tax cooperation through enhanced dialogue among national tax authorities and greater coordination of the work of the multilateral bodies and relevant regional organizations concerned, giving special attention to the needs of developing countries and countries with economies in transition,[1]

Recalling the request to the Economic and Social Council made in the Doha Declaration on Financing for Development: outcome document of the Follow-up International Conference on Financing for Development to Review the Implementation of the Monterrey Consensus[2] and the Outcome of the Conference on the World Financial and Economic Crisis and Its Impact on Development[3] to examine the strengthening of the institutional arrangements to promote international cooperation in tax matters, including the Committee of Experts on International Cooperation in Tax Matters,

Recalling also paragraph 29 of the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[4] in which Member States emphasized the importance of inclusive cooperation and dialogue among national tax authorities on international tax matters and, in that regard, welcomed the work of the Committee, including its subcommittees, decided to further enhance its

[1] *Report of the International Conference on Financing for Development, Monterrey, Mexico, 18–22 March 2002* (United Nations publication, Sales No. E.02.II.A.7), chap. I, resolution 1, annex, para. 64.

[2] General Assembly resolution 63/239, annex, para. 16.

[3] General Assembly resolution 63/303, annex, para. 56 (*c*).

[4] General Assembly resolution 69/313, annex.

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resources in order to strengthen its effectiveness and operational capacity, including through increasing the frequency of its meetings to two sessions per year, with a duration of four working days each, and increasing the engagement of the Committee with the Council through the special meeting on international cooperation in tax matters, with a view to enhancing intergovernmental consideration of tax issues, decided that members of the Committee will continue to report directly to the Council, continued to urge Member States to support the Committee and its subsidiary bodies through the voluntary trust fund, to enable the Committee to fulfil its mandate, including supporting the increased participation of developing country experts at subcommittee meetings, and decided that the Committee members shall be nominated by Governments and acting in their expert capacity, who are to be drawn from the fields of tax policy and tax administration and who are to be selected to reflect an adequate equitable geographical distribution, representing different tax systems, and that the members shall be appointed by the Secretary-General, in consultation with Member States,

Recalling further its decision to hold, on an annual basis, a special meeting of the Council to consider international cooperation in tax matters, including, as appropriate, its contribution to mobilizing domestic financial resources for development and the institutional arrangements to promote such cooperation,

Recognizing that, while each country is responsible for its tax system, it is important to support efforts in these areas by strengthening technical assistance and enhancing international cooperation and participation in addressing international tax matters, including in the area of double taxation,

Recognizing also the need for an inclusive, participatory and broad-based dialogue on international cooperation in tax matters,

Noting the activities developing and launched within concerned multilateral bodies and relevant subregional and regional organizations, and recognizing ongoing efforts to promote collaboration between the United Nations and other international bodies dealing with cooperation in tax matters,

Welcoming the discussion in the Council on 22 April 2015 on international cooperation in tax matters[5] and its contribution to promoting the work of the Committee,

Noting the report of the High-level Panel on Illicit Financial Flows from Africa and two joint meetings of the Second Committee of the General Assembly and the Council, on illicit financial flows and development financing in Africa, held at United Nations Headquarters on 23 October 2015, and on the theme "Domestic resource mobilization: where to go after Addis", held at Headquarters on 11 November 2015,

Taking note of the report of the Committee on its eleventh session,[6]

1. *Welcomes* the work of the Committee of Experts on International Cooperation in Tax Matters to implement the mandate given to it by the Economic and Social Council in its resolution 2004/69, and encourages the Committee to continue its efforts in this regard;

2. *Notes* the work of the Committee's nine subcommittees;

[5] See E/2015/SR.28 and 29.

[6] *Official Records of the Economic and Social Council, 2015, Supplement No. 25* (E/2015/45).

3. *Acknowledges* the need for enhanced dialogue among national tax authorities on issues related to international cooperation in tax matters;

4. *Emphasizes* that it is important for the Committee to enhance its collaboration with other international organizations active in the area of international tax cooperation, including the International Monetary Fund, the World Bank and the Organization for Economic Cooperation and Development, and with relevant regional and subregional bodies;

5. *Encourages* the President of the Economic and Social Council to issue invitations to representatives of national tax authorities to attend the annual special meeting of the Council to consider international cooperation in tax matters;

6. *Takes note* of the report of the Secretary-General on further strengthening the work of the Committee;[7]

7. *Decides* that, in accordance with General Assembly resolution 68/1 and the Addis Ababa Action Agenda of the Third International Conference on Financing for Development,[4] starting in 2017, one session of the Committee will be held in New York in the spring and one in Geneva in the autumn, with the session in New York held back to back with the special meeting of the Council on international cooperation in tax matters, in order to increase the Committee's engagement with the Council with a view to enhancing intergovernmental consideration of tax issues;

8. *Recognizes* the progress made by the Financing for Development Office of the Department of Economic and Social Affairs of the Secretariat in developing, within its mandate, a capacity development programme in international tax cooperation aimed at strengthening the capacity of the ministries of finance and the national tax authorities in developing countries to develop more effective and efficient tax systems, which support the desired levels of public and private investment, and to combat tax evasion, and requests the Office, in partnership with other stakeholders, as appropriate, to continue its work in this area and to further develop its activities, and relevant practical tools, within existing resources and mandates;

9. *Stresses* the need for appropriate funding for the subsidiary bodies of the Committee to enable those bodies to fulfil their mandates;

10. *Reiterates*, in this regard, its appeal to Member States, relevant organizations and other potential donors to consider contributing generously to the Trust Fund for International Cooperation in Tax Matters, established by the Secretary-General in order to supplement regular budgetary resources, and invites the Secretary-General to intensify efforts to that end.

3rd plenary meeting
5 October 2016

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[7] E/2015/51.